M. Hatanaka et al. U.S. Serial No. 09/471,829 Page 7 of 8

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REMARKS

Applicants appreciate the notification of allowable subject matter, i.e., that claims 1 and 10-18 are allowed.

Claims 1 and 10-20 are pending in the application. Independent claim 19 has been amended to overcome the rejection under 35 USC 101. The amendment is fully supported by the application as originally filed (see, e.g., specification at page 23, lines 24-30).

Claims 19 and 20 were rejected under 35 USC 101 "because the claimed invention is directed to non-statutory subject matter." This rejection is respectfully traversed.

On page 2 of the Office Action of 10/25/2006, it was indicated that "[m]erely analyzing thickness of the thin film would not appear to be sufficient to constitute a tangible result, since the outcome of the analysis step has not been used in a disclosed practical application nor made available in such a manner that its usefulness in a disclosed practical application can be realized."

As amended, independent claim 19 identifies a specific and substantial utility, i.e., determining the thickness of a thin film. One of ordinary skill in the art would recognize that the use of a thin film thickness measurement method to determine the thickness of a thin film constitutes a specific and substantial utility of the claimed invention.

It is believed that the amendment to independent claim 19 overcomes the rejection of claims 19 and 20 under 35 USC 101, and meets the requirements listed in the utility examination guidelines of MPEP 2107.

M. Hatanaka et al. U.S. Serial No. 09/471,829 Page 8 of 8

It is believed the application is in condition for immediate allowance, which action is carnestly solicited.

Respectfully submitted,

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